



TENNESSEE DEPARTMENT OF REVENUE
REVISED STATE AND LOCAL SALES AND USE TAX RETURN

SLS
450

Filing Period		ACCOUNT NO.
Due Date		LOCATION ADDRESS

If this is an AMENDED RETURN, } ☐
please check the box at right

IMPORTANT: Returns must be postmarked by the due date to avoid the assessment of penalty and interest. **Returns must be filed even if no sales were made or any tax due.** Should you need assistance, please contact the Taxpayer Services Division by calling our statewide number 1-800-342-1003 or (615) 253-0600.

Remit amount shown in item 18, payable to:
TENNESSEE DEPARTMENT OF REVENUE
Andrew Jackson State Office Building
500 Deaderick Street, Nashville, TN 37242

ROUND TO NEAREST DOLLAR
WRITE NUMBERS LIKE THIS

1 2 3 4 5 6 7 8 9 0

1. GROSS SALES INCLUDING FOOD SALES AND/OR RENTAL PROCEEDS (1)
2. ADD COST OF PERSONAL PROPERTY PURCHASED ON A RESALE CERTIFICATE BUT USED BY YOU, INCLUDING GIFTS AND PREMIUMS (2)
3. ADD COST OF OUT OF STATE PURCHASES AND PROPERTY IMPORTED INTO TENNESSEE FOR YOUR USE (3)
4. FAIR MARKET VALUE OF TANGIBLE PERSONAL PROPERTY FABRICATED, PRODUCED, COMPOUNDED, OR SEVERED FROM THE EARTH FOR USE IN THE STATE OF TENNESSEE (4)
5. TOTAL - Add Lines 1, 2, 3, and 4 (5)
6. EXEMPT TRANSACTIONS - Must be itemized on Schedule A, Reverse Side (6)
7. NET TAXABLE TOTAL - STATE - Subtract Line 6 from Line 5 (7)
8. STATE TAX - % of Line 7 (8)
9. STATE FOOD TAX - % of Line A on Schedule A, Reverse Side. **USE SCHEDULE B, REVERSE SIDE FOR LOCAL TAX CALCULATIONS** (9)
10. LOCAL TAX - % of Line 7. **YOUR SINGLE ARTICLE TAX BASE IS** **SEE SCHEDULE B, REVERSE SIDE, IF LOCAL TAXABLE SALES DO NOT EQUAL STATE TAXABLE SALES** (10)
11. ENTER ANY TAX COLLECTED IN EXCESS OF STATE AND LOCAL LEVIES (11)
12. STATE TAX ON TRANSACTIONS SUBJECT TO STATE SINGLE ARTICLE AND REDUCED RATES, ENTER TOTAL TAX FROM LINE 7, SCHEDULE C, REVERSE SIDE (12)
13. LOCAL TAX ON TRANSACTIONS SUBJECT TO THE REDUCED RATE OF TAX. ENTER TOTAL TAX FROM LINE 9, SCHEDULE C, REVERSE SIDE (13)
14. TOTAL TAX - Add Lines 8, 9, 10, 11, 12, and 13 (14)
15. ENTER CREDIT MEMO BALANCE (15)
16. PENALTY: { If filed LATE, compute penalty at 5% of the tax (Line 14 minus Line 15) for each 1 to 30 DAY PERIOD for which TAX IS DELINQUENT (Total penalty NOT TO EXCEED 25%). Minimum penalty is \$15 regardless of the amount of tax due or whether there is any tax due. (16)
17. INTEREST - If filed late, compute interest at 8.25% per annum on the tax (Line 14 minus Line 15) from the due date to the date of payment. (17)
18. TOTAL DUE - If filed TIMELY, subtract Line 15 from Line 14; If filed LATE, subtract Line 15 from Line 14 and add Lines 16 and 17. (18)

FOR OFFICE
USE ONLY

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I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN HERE

President or other Principal Officer, Partner or Proprietor

Date

SIGN HERE

Tax Return Preparer and Title

Date

SCHEDULE A - EXEMPT TRANSACTIONS

- A. Food Net Taxable (add to Line 2, Schedule B) (A)
- B. Sales made to vendors or other establishments for resale, and sales of items to be used in processing articles for sale. (Certificates of Resale must be retained by the Dealer.) (B)
- C. Sales of items specifically exempt by State Law. Includes: (1) Fertilizer and field and garden seed sold to farmers for farm purposes; (2) Gasoline; (3) Livestock and poultry feeds; (4) Prescription drugs. (C)
- D. Sales to the Federal Government, the State of Tennessee and its political Subdivisions, and sales to qualified institutions such as Churches, Non-Profit Schools, Hospitals, Homes for the Aged , and Orphanages. (D)
- E. Returned merchandise -Items voluntarily returned by the purchaser which have been included as sales on this or a previous return. Show on Line 2 Schedule B any amount claimed on Line 4, Schedule B of prior returns. (E)
- F. Sales of specifically exempt "Industrial and Farm Machinery." (F)
- G. Sales in Interstate Commerce where the purchaser takes possession outside of Tennessee for use or consumption outside of Tennessee; and sales of motor vehicles and trailers delivered out-of-state by dealers and sales of motor vehicles and boats removed by non-resident customers within three (3) days. (G)
- H. Repossessions - enter that portion of the unpaid principal balances in excess of \$500.00 due on tangible personal property repossessed from customers. Report the same amount on Line 2 of Schedule B. (H)
- I. Sales of Energy Fuel - Enter the total of all energy fuel sales not subject to the full state tax rate. IMPORTANT: Enter amount subject to reduced state tax on Line 5 of Schedule C. (I)
- J. Other and Cash Discounts (not trade discounts) where tax was paid on gross (J)
- K. TOTAL - ENTER HERE AND ON LINE 6, REVERSE SIDE. (K)

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SCHEDULE B - COMPUTATION OF LOCAL SALES AND USE TAX. NOTE: Use this schedule if Local taxable Sales do not equal State Taxable Sales. (See Separate Instructions.)

1. Enter net taxable total - State - Enter from Line 7, Reverse side. (1)
2. Adjustments (total of Line A and any applicable amounts of Lines E and H of Schedule A above). (2)
3. Total - Add Lines 1 and 2. (3)
4. Enter all amounts in excess of the single article tax base shown on Line 10 on the front of the return on each single article sold or purchased which has been reported, but not deducted elsewhere on the return. (4)
5. Energy Fuel Sales - Enter all energy fuel sales taxed at the full state rate. Do not include sales subject to the reduced rate. See Line I of Schedule A and Line 5 of Schedule C. (5)
6. Other - (explain). (6)
7. Net taxable total - Local - Add Lines 4, 5, and 6, subtract from Line 3. (7)
8. Local sales and use tax - Multiply Line 7 by local Tax rate - Enter here and on Line 10, reverse side. (8)

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SCHEDULE C - COMPUTATION OF STATE SINGLE ARTICLE AND INDUSTRIAL TRANSACTIONS (FIGURES MUST BE REPORTED)

1. Taxable Single Article Sales from \$1,600 to \$3,200 (1)
2. STATE TAX - 2.75% of Line 1. (2)
3. WATER- Enter sales/purchases of water subject to industrial tax rate. IMPORTANT: Enter also on Line 8 Schedule C. (3)
4. STATE TAX - 1% of Line 3. (4)
5. ENERGY FUELS - Energy fuel sales - Enter all sales subject to industrial or farmers tax rate, (Line I, Schedule A). (5)
6. STATE TAX - 1½% of Line 5. (6)
7. TOTAL (Add Lines 2, 4, and 6. Enter total here and on Line 12, reverse side). (7)

LOCAL COMPUTATION - Complete this section only if transactions are subject to local tax.

8. WATER - Enter amount of water sales or purchases from Line 3 of Schedule C that is subject to local tax. (8)
9. LOCAL TAX - (Multiply Line 8 by ½ of 1 %) - Enter here and on Line 13, reverse side. (9)

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Check appropriate box and fill in number below:
◀ FEIN or SSN ▶

If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or your social security number (SSN) in the spaces at left: